

EXHIBIT "C"

27/15/2005 02:41 19837250320

ROKA

6487 Regency Sq Blvd.
Jacksonville, FL 32225

**RoKa Apparel
Products LLC**

Fax

To: Morris Kaplan From: Karon Stone
Fax: 212-844-5704 Pages: 3
Phone: Date: July 25, 2006
Re: CCA
☐ Urgent ☐ For Review ☐ Please Comment ☐ Please Reply ☐ Please Recycle

• Comment: Mr. Kaplan,

I am sending a reconciliation of RoKa's AP to Warshaw's AR.

Please note that I have a statement of account from Warshaw clearly showing the \$32,000 wire being applied to the oldest invoices. You stated that it was applied to the three invoices which you added to the statement, but the wire was made on 6/10/05 and the invoices are dated much later. In any case, those invoices have been paid either by MAST or RoKa wire in September. All invoices dated after 6/30/05 were prepaid by RoKa or paid by MAST.

Thank you. Please contact me @ kstone@rokaapparel.com if you need further information.

Karon Stone

07/15/2005 13:01 19047258

10.54

Reconciliation of Roka AP to Warehouse AP

Balance per Roka	\$	232,581.03
Chargeback	\$	4,982.00
Overpayment	\$	(80.45)
Overpayment	\$	(507.88)
Invoice 30619	\$	8,127.08
Invoice 31023	\$	4,886.67
Invoice 31024	\$	13,934.77
Interest rev. Difference	\$	1,657.77
Balance per Warehouse	\$	264,782.27

EXPLANATIONS

We are researching this chargeback
 I do not have information
 I do not have information
 This invoice was paid by MAST
 This invoice was paid by Roka's 6/26/05 wire of \$32,000
 This invoice was paid by Roka's 8/25/05 wire of \$32,000
 This is the difference in the credit given for the shipment to Indmark

ROKA DETAIL AP

11/19/2004	28532	\$	6,115.83
11/19/2004	28533	\$	32,598.25
11/19/2004	28534	\$	11,082.60
11/19/2004	28535	\$	10,481.60
11/19/2004	28536	\$	10,424.48
		\$	69,652.78
6/10/2005 WIRE		\$	(33,000.00)
Balance		\$	36,652.78
11/24/2004	28597	\$	15,178.88
11/24/2004	28598	\$	3,768.73
1/14/2005	29054	\$	7,086.08
1/14/2005	29055	\$	7,158.74
1/25/2005	29144	\$	271.85
1/27/2005	29170	\$	40.38
3/11/2005	29564	\$	9,072.56
3/28/2005	29700	\$	4,947.80
3/28/2005	29707	\$	23,154.73
4/29/2005	30048	\$	10,787.00
5/6/2005	30103	\$	11,681.50
5/6/2005	30104	\$	7,181.00
5/6/2005	30105	\$	10,755.50
5/6/2005	30106	\$	4,312.00
5/6/2005	30107	\$	8,043.00
5/13/2005	30181	\$	3,208.00
5/13/2005	30182	\$	10,433.80
5/13/2005	30183	\$	10,333.78
5/13/2005	30184	\$	3,458.00
5/13/2005	30185	\$	10,810.80
5/17/2005	30186	\$	59.27
5/19/2005	30225	\$	182.10
5/20/2005	30239	\$	163.83
5/20/2005	30240	\$	178.18
5/20/2005	30251	\$	3,490.60
5/20/2005	30252	\$	4,398.00
5/20/2005	30253	\$	1,207.50
5/20/2005	30254	\$	1,599.00
5/20/2005	30255	\$	6,442.10
5/20/2005	30256	\$	7,705.25
5/20/2005	30257	\$	5,442.00